

OFFICE OF INSURANCE AND SAFETY FIRE COMMISSIONER

John W. Oxendine, Commissioner

PREMIUM TAX UNIT

2 MLK, JR. DR., 916 WEST TOWER, ATLANTA, GA 30334

WWW.GAINSURANCE.ORG

**FORM
GID 15**

Rev. 10/06

2006 STATEMENT IN SUPPORT OF CLAIM FOR RETALIATORY TAX CREDITS

COMPANY NAME

NAIC #

O.C.G.A. §33-8-7, deduction of Retaliatory Tax paid to another state. Any insurance company, corporation or association domiciled in this state and issuing insurance policies on fire, lightning, extended coverage and windstorm, which policies cover property within this state, may deduct any retaliatory tax actually paid to another state from the Georgia taxes due for the tax year for which such retaliatory tax was paid and only at the time when such Georgia taxes for that year are paid and upon furnishing proof of payment of such retaliatory tax to the Commissioner.

A	B	C	D
State to which retaliatory tax has been paid	Period for which retaliatory tax was assessed and date paid – Attach proof of payment	Amount of normal tax imposed by foreign state	Amount of retaliatory tax charged by reason of foreign state's statute and for which you claim credit
		\$	\$
Total Retaliatory Tax Paid (Transfer to Form GID-12, Line 6)			\$

INSTRUCTIONS

1. The credit for retaliatory taxes paid to other states may be claimed only by companies domiciled in the State of Georgia and issuing policies on fire, lightning extended coverage and windstorm which cover property within the State of Georgia. If your company does not qualify, please do not complete Form GID-15.
2. Column A – Name of state to which retaliatory tax has been paid. Do not list any states to which you have not actually paid retaliatory taxes.
3. Column B – Period in which retaliatory tax was accrued and date retaliatory tax was paid. Credits are only allowed for the current year. You must attach proof of payment. If tax has not been paid, no credit is allowed.
4. Column C – Amount of tax which would normally be charged by the state listed in Column A. Provide reconciliation.
5. Column D – Amount of retaliatory tax charged by foreign state for which you are claiming credit. Provide proof of payment and reconciliation.
6. Total Column D – Calculate the total credit to be claimed for retaliatory taxes paid to other states. Transfer this amount to Line 6 on Form GID-12.
7. Incomplete forms will be returned.

NOTE: If you have questions regarding the completion of this form, please contact the Premium Tax Unit of the Georgia Insurance Department at 404-656-7553.

(E-mail: premlumtax@mail.ocl.state.ga.us)